

A-3 – ACCRUE REIMBURSEMENTS AND ABATEMENTS

Source Document: Billing Data, Department's Invoice for Reimbursement, Income/Abatements

Module: General Ledger (GL)

Roles: GL Journal Processor
 GL Journal Approver

Purpose: The A-3 entry records AR reimbursements and abatements. At year-end, reimbursement and abatement receivables not recorded during the year will be accrued in Period 998 in the General Ledger (GL) Module. These entries are reversed in the new fiscal year, see page 9 for more information. These entries are normally made throughout the year as invoices are prepared. Any amounts due to the department at year-end, but not yet recorded should be accrued using the following entries.

Year-end adjusting entries to accrue actual Accounts Receivable Reimbursements are as follows:

Debit 1200050 Accounts Receivable Reimbursements
Debit 126xxxx Due from other Governments
Debit 124xxxx Due from other Funds/Appropriations ^{1/}
Credit 48xxxxx Reimbursements ^{2/}

Year-end adjusting entries to accrue actual Accounts Receivable - Abatements are as follows:

Debit 1200100 Accounts Receivable - Abatements
Debit 126xxxx Due from other Governments
Debit 124xxxx Due from other Funds/Appropriations ^{1/}
Credit 50xxxxx Appropriated Expenses ^{2/}

^{1/}Journal lines posted to Account 124xxxx – Due from Other Funds/Appropriations should include values in the Affiliate and Fund Affiliate fields. This information will be required to complete the year-end Subsidiaries on File and Due to/Due From reports.


^{2/}Adding the Affiliate and Fund Affiliate in the Credit lines (Accounts 48xxxxx and 50xxxxx) will be helpful for research purposes.

The **GL Journal Processor** will create a new GL Journal to post AR accruals.

- 1** – Navigate to GL > Journals > Journal Entry > Create/Update Journal Entries
- 2** – Enter your Business Unit in the **Add a New Value** tab
- 3** – Enter the date as of 06/30/20XX
- 4** – Click **Add**

1 General Ledger ▾ > Journals ▾ > Journal Entry ▾ > Create/Update Journal Entries

Create/Update Journal Entries

2 Business Unit: 

Journal ID:

3 Journal Date:

4


The **GL Journal Processor** will complete the Journal Header.

- 1 – Enter a Long Description “**A-3–Accrue AR Reimbursement ...**”
- 2 – Ledger Group will default to **MODACCRL**
- 3 – Source should be **ACC** (Accrual)
- 4 – Adjusting entry should be **Adjusting Entry**
- 5 – Period should be **998**
- 6 – Click the **Lines** tab to enter journal entries.

The screenshot displays the 'GL Journal Processor' interface with the 'Lines' tab selected. The interface includes the following fields and options:

- Unit:** 8860
- Journal ID:** (empty)
- Date:** 03/16/20XX
- Long Description:** A3 - Accrue AR Reimbursement (OSAE) (254 characters remaining)
- *Ledger Group:** MODACCRL
- Ledger:** (empty)
- *Source:** ACC
- Adjusting Entry:** Adjusting Entry
- Fiscal Year:** 20XX
- Period:** 998
- ADB Date:** 06/30/20xx
- Reference Number:** (empty)
- Journal Class:** (empty)
- Transaction Code:** GL
- SJE Type:** (empty)
- Currency Defaults:** USD / CRRNT / 1
- Attachments:** (0)
- Reversal:** Do Not Generate Reversal
- Commitment Control:** (empty)
- Options:**
 - ☐ Auto Generate Lines
 - ☐ Save Journal Incomplete Status
 - ☐ Autobalance on 0 Amount Line
 - ☐ CTA

The **GL Journal Processor** will enter the Journal **Lines**.

- 1** – Enter Debit Line: Fund, ENY, Account, Alt Acct, Program, An Type, Rptg Structure, Affiliate, Fund Affiliate, and Amount. If a project is associated with this reimbursement, enter the PC Business Unit, Project ID. and Activity.
- 2** – Click on  to insert a line
- 3** – Enter Credit Line: same as step **1** above.
- 4** – Click **Save**. The system will assign a Journal ID. Note the Journal ID number on the source document.

Header

Lines

Totals

Errors

Approval

Unit 8860

Journal ID 0000320108 **4**

Date 06/30/20XX

☐ Errors Only

Template List

Search Criteria



*Process Edit Journal

Process

☐ View Audit Logs

Line 10


Lines


Personalize | Find |  


Select	Line	Fund	ENY	Account	Alt Acct	Program	PC Bus Unit	Project	Activity	An Type
1 <input type="checkbox"/>	1	0001	20XX	1240000	0000000000	6780	8860	0000000000000652	0000000000000001	GLR
3 <input type="checkbox"/>	2	0001	20XX	4810000	4810000000	6780	8860	0000000000000652	0000000000000001	GLR

Line	Rptg Structure	Svc Loc	Agency Use	Affiliate	Fund Affil	Amount	N/R	Budget Date
1	88606300			3970	0133	19,300.00	<input type="checkbox"/>	06/30/20XX
2	88606300			3970	0133	-19,300.00	<input type="checkbox"/>	06/30/20XX

2 Lines to add:







4

Save

Return to Search

Notify

Refresh

The **GL Journal Processor** will run the Edit Journal Process.

- 1 – Select **Edit Journal** in the Process drop down menu.
- 2 – Click **Process**
- 3 – Check that Journal Status and Budget Status show “V” for Valid.

[Header](#) | **[Lines](#)** | [Totals](#) | [Errors](#) | [Approval](#)

Unit: 8860 Journal ID: 00000320108 Date: 06/30/20xx

Template List Change Values

Inter/IntraUnit *Process: Edit Journal Process

<div> ▼ Totals Personalize Find View All First 1 of 1 </div>					
Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	19,300.00	19,300.00	V	V

The **GL Journal Processor** will submit the Journal for Approval.

- 1** – In the Journal Lines tab, select **Submit Journal** from the Process drop down menu.
- 2** – Click **Process**. The GL Journal Approver will receive an automatic notification of the journal.
- 3** – Click the **Approval** tab to view the journal workflow. Your journal will show as Pending.

The screenshot displays the 'GL Journal Processor' interface. At the top, there are five tabs: 'Header', 'Lines', 'Totals', 'Errors', and 'Approval'. The 'Approval' tab is selected and highlighted with a red box, with a red '3' above it. Below the tabs, the 'Unit' is set to '8860' and the 'Journal ID' is '00000320108'. The 'Date' is '06/30/20xx'. There is a 'Template List' section with a button labeled 'Inter/IntraUnit'. The '*Process:' dropdown menu is open, showing 'Submit Journal' as the selected option, with a red '1' above it. To the right of the dropdown is a 'Process' button, highlighted with a red box and a red '2' above it. A 'Change Values' link is also visible.

The **GL Journal Approver** will approve the Journal

Follow the steps in Job Aid FI\$Cal.094 – Approving a GL Journal to approve the Journal.

Reversing Entries in the New Year

After the journal is approved and posted in Period 998, the **GL Journal Processor** will copy the journal to create the manual reversal entries in Period 1.

Accrual journal entries must be manually reversed in Period 1 of the new fiscal year.

Note:

- DO NOT use the “automated reversal” option. This method will create budget check errors in the new year.
- Year-End accrual entries posted in Period 998 and the reversal entries created in Period 1 should net to zero.

The **GL Journal Processor** will retrieve the journal entry for reversal in the New Year.

- 1** – Navigate to *GL>Journals>Journal Entry>Create/Update Journal Entries*
- 2** – Enter the *Business Unit* and *Journal ID* in the **Find an Existing Value** tab
- 3** – Click **Search** and select Journal ID

1 Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Create/Update Journal Entries

Enter any information you have and click Search. Leave fields blank for a list of all values.

2 **Find an Existing Value**

Search Criteria

2 Business Unit =

Journal ID begins with

Journal Date =

Document Sequence Number begins with

Line Business Unit =

Journal Header Status =

Budget Checking Header Status =

Source =

Message Code begins with

Entered By begins with

Attachment Exist =

☐ Case Sensitive

3

Search Results

View All

Business Unit	Journal ID	Journal Date	UnPost Sequence	Document Sequence Number	Line Business Unit	Journal Header Status	Budget Checking Header Status	Ledger Group
8860	0000320108	06/30/20XX	0	(blank)	8860	Posted	Valid	MODACCRL

Copy Journal Entry for Reversal

4 – Select **Copy Journal** from the Process drop down menu.

5 – Click **Process**

General Ledger > Journals > Journal Entry > Create/Update Journal Entries

Unit 8860 Journal ID 0000320108 Date 06/30/20XX

Template List Search Criteria

4 *Process Edit Journal Budget Check Journal **Copy Journal** Delete Journal Edit / Pre-Check Edit Chartfield Edit Journal Post Journal Print Journal (XMLP) Refresh Journal Submit Journal

5 Process

Errors Only View Audit Logs

Personalize Find

Select	Line	edger	Approp Ref	Amount	Alt Acct	Affiliate	Fund Affil	Amount
<input type="checkbox"/>	1	MODACCRL	001	100	0000000000	3970	0133	
<input type="checkbox"/>	2	MODACCRL	001	500	0000000000	3970	0133	

Personalize Find View All First 1 of

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	19,300.00	19,300.00	P	V

Save Return to Search Notify Refresh Add Update

Edit the **Journal Entry Copy** Screen

6 - **Journal Date:** 07/01/20XX (new fiscal year)

7 - Check **Reverse Signs**

8 - Click **OK**

Journal Entry Copy

Business Unit 8860

Journal ID NEXT

Journal Date 07/01/20XX

ADB Date

Currency Effective Date

Copy From ID 0000320108

Ledger

New Ledger

Document Type

Copy From Date 06/30/20XX

☒ Reverse Signs

☐ Recalculate Budget Date

☐ Save Journal Incomplete Status

Reversal Date

☒ Do Not Generate Reversal

☐ Beginning of Next Period

☐ End of Next Period

☐ Next Day

☐ Adjustment Period

☐ On Date Specified By User

 Adjustment Period

 Reversal Date

ADB Reversal Date

☒ Same As Journal Reversal

☐ On Date Specified By User

 ADB Reversal Date

OK

Cancel

Refresh

Update the **Header** Page:

- 9 – Journal ID:** A new number will be generated for this entry
- 10 – Long Description:** Add “Reverse JRNL 0000XXXXXX (A-3 Accrue AR Reimbursement and Abatement)”
- 11 – Adjusting Entry:** Select Non-Adjusting Entry
Caution: If “Adjusting Entry” is posted by mistake, delete the transaction and start over.
- 12 – Fiscal Year:** 20XX (New FY)
- 13 – Source:** ACC (Transactions entered as ACC in 998, are reversed as ACC.)
- 14 – Period:** 1

Header	Lines	Totals	Errors	Approval
Unit 8860	9	Journal ID 0000320108	Date 07/01/20XX	
10	Long Description	Reverse JRNL 0000XXXXXX (A-3 Accrue AR Reimbursement and Abatement)		
		224 characters remaining		
	*Ledger Group	MODACCRL	11	Adjusting Entry Non-Adjusting Entry
	Ledger		12	Fiscal Year 20XX
13	*Source	ACC	14	Period 1
	Reference Number		ADB Date 07/01/20XX	
	Journal Class			
	Transaction Code	GL	<input type="checkbox"/> Auto Generate Lines <input type="checkbox"/> Save Journal Incomplete Status <input type="checkbox"/> Autobalance on 0 Amount Line	
	SJE Type			

Edit and Post Journal:

- 15** – Verify Entries are reversed. The journal lines should be the same as the original accrual journal except the signs (+/-) are reversed for all the amounts. The “N/R” column should be checked.
- 16** – Review Budget Date to make sure it follows Enactment Year (ENY). If not, edit date.
- 17** – Select **Edit Journal** from the Process drop down menu.
- 18** – Click **Process**
- 19** – The **Budget Status** will show “V” for Valid
- 20** – Select **Submit Journal** from the Process drop down menu for approval. Click **Process**.
- 21** – Click **Save**.
- 22** – After the journal is approved, it will be posted.

Header
Lines
Totals
Errors
Approval

Unit 8860

Journal ID 0000320108

Date 07/01/20XX

☐ Errors Only

Template List

Search Criteria

View Audit Logs

17 Process Edit Journal

18 Process

Line 10

▼ Lines

16

20 Submit Journal

Personalize | Find | [icon]

Select	Line	Approp Ref	Fund	ENY	Budget Date	Account	Alt Acct	Affiliate	Fund Affil	Amount	N/R
<input type="checkbox"/>	1	001	0001	20XX	06/30/20XX	1240000	0000000000	3970	0133	15 -19,300.00	<input checked="" type="checkbox"/>
<input type="checkbox"/>	2	001	0001	20XX	06/30/20XX	4810000	4810000000	3970	0133	19,300.00	<input checked="" type="checkbox"/>

Lines to add: [icon] [icon] [icon]

▼ Totals

Personalize | Find | View All | [icon] [icon]

First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	0.00	0.00	N	N

21 Save

Notify

Refresh

Tips:

- Record **accrual** entries in **Period 998**, Source: **ACC**, and Adjusting Entry: **Adjusting Entry**.
- Record **reversal** entries in **Period 1** of the new fiscal year, Source: **ACC**, and Adjusting Entry: **Non-Adjusting Entry**.
- Journal lines posted to Account 1240000 or 1240100 – Due From Other Funds/Appropriations **must** include values in the **Affiliate** and **Fund Affiliate** fields.
- When entering an AR for Reimbursement, fill in the Project and Activity fields if you are using project activity to track reimbursement.
- Always write down the **Journal ID number** on the supporting document for future reference.